



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

HE  
2241  
.W3  
1909

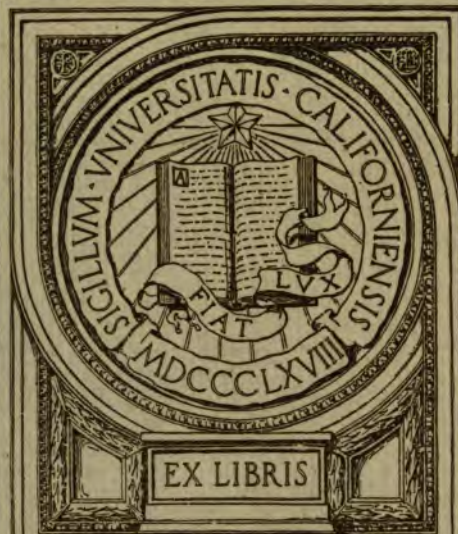
DOCUMENTS  
DEPT.

UC-NRLF



\$B 174 308

GIFT OF



EX LIBRIS

DOCUMENTS  
BETZ

GIFT  
NOV 26 1913

# CLASSIFICATION OF UNITS

INVOLVED IN

CONSTRUCTION, AND ADDITIONS AND BETTERMENTS

---

ISSUED BY THE

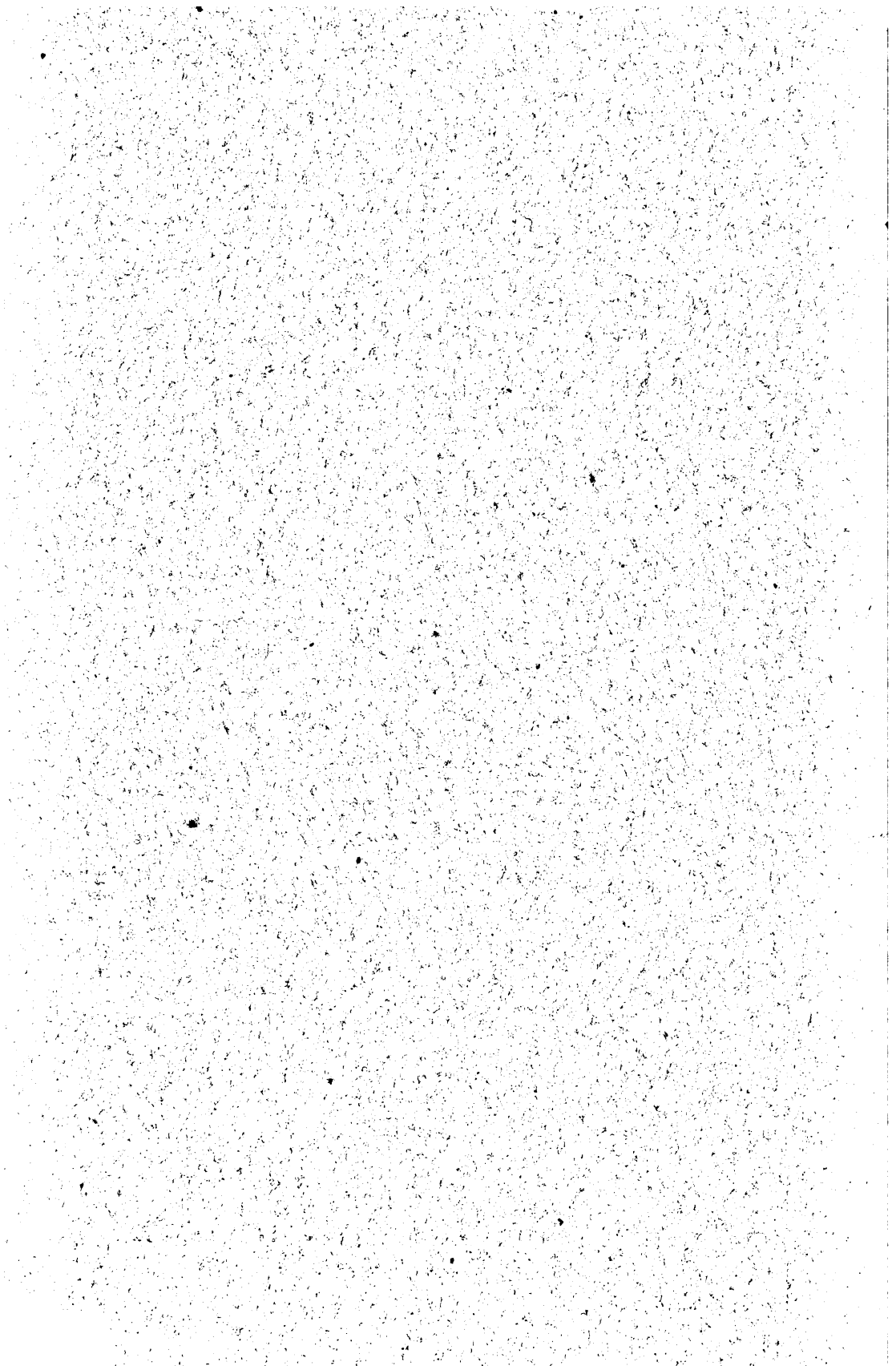
Railroad Commission of Washington

1909

---

Forms "A" and "B."

OLYMPIA, WASH.:  
E. L. GOUGHMAN, PRINTER  
120



# CLASSIFICATION OF UNITS

INVOLVED IN

## CONSTRUCTION, AND ADDITIONS AND BETTERMENTS

---

ISSUED BY THE

Railroad Commission of Washington

1909

---

UNIT OF  
Forms "A" and "B."

OLYMPIA, WASH.:  
E. L. BOARDMAN, PUBLIC PRINTER  
1910

HE 2241

W3

1959

DOCUMENT 16  
DEPT.

TO VINI  
AIRBORNE

## INTRODUCTION.

The Railroad Commission has received many inquiries from railroads building within the state as to what information they should furnish relative to their construction. The Railroad Commission Law provides that the Commission shall ascertain the original cost, cost of additions and betterments, cost of reproduction, and the depreciated value of the railroads within the state. The forms shown on pages 33 to 37 of the annual report provide for a statement of the cost of road, divided into accounts, as well as the cost of additions and betterments. The original cost of a railroad and its cost of reproduction should be identical for a brief period of time following its completion; but conditions change and prices fluctuate, and in order that the estimated cost of reproduction may be modified in accordance with such conditions and prices, it is necessary that the unit quantities entering into the construction of the railroads shall be known, and it was to this end that the CLASSIFICATION OF CONSTRUCTION AND EQUIPMENT was formulated. (Form "A").

Additions, improvements and betterments increase the construction cost, and affect the units of construction, and in order that such changes might be noted, and the estimated cost of reproduction be kept up to date, the CLASSIFICATION OF CONSTRUCTION AND EQUIPMENT APPLYING TO ADDITIONS AND BETTERMENTS was formulated. (Form "B").

Copies of the above were submitted to the railroads, and at the hearing held in Olympia, September 2, 1909, several minor changes in Forms A and B were suggested, and such changes have been made.

It was not the original intention of the Railroad Commission to prescribe the manner in which the information requested should be furnished; owing to the greatly diversified conditions under which railroads are constructed, it was thought better to specify the information wanted, and to permit the railroads to furnish it in any form they desired. The railroad representatives, however, requested that the Railroad Commission furnish them with blanks, which they could use in making their report.

The Railroad Commission is still of the opinion that it is impractical to attempt to formulate a set of standard blanks which will apply to all railroads, large and small; there are many items of cost involved in the construction of a trans-state road which will not appear in the construction of a small branch line, and yet a standard blank should be elaborate enough to provide for the expensive trans-state road; but in order that the railroad companies may be informed as to the manner in which their reports should be made, Forms 1 to 18 inclusive have been prepared, and copies have been furnished to each railroad within the state. They should be used only as guides.

In case the units of cost specified in Form 1 were not used as a basis of payment for construction work, then the actual units paid for should be substituted.





STATE OF  
WASHINGTON  
RAILROAD COMMISSION

## FORM "A"

### GENERAL INSTRUCTIONS.

1. The following instructions apply exclusively to the construction of new main and branch lines, the extension of existing lines, and the reconstruction of purchased lines within the State of Washington; and upon the completion of such work it shall be the duty of the railroad company to render the Railroad Commission an itemized statement of cost, showing the various unit quantities of construction, under the proper accounts, as hereinafter set forth.

2. As the cost of labor and material fluctuates from year to year, it is the intention of the Railroad Commission of Washington to ascertain, as nearly as possible, the different units entering into the construction of the railroads within the state, so that after making the necessary changes occasioned by additions and betterments, it will be possible, by applying prevailing prices to the various units, to ascertain the cost of reproduction of the railroads within the state at any future time. To this end, the different units desired have been specified under the general account to which they relate, and in the absence of instructions covering some particular unit, you will be guided by the above information as to the future use of the data requested, and include such units under the proper account. Opposite each item should be shown the unit price paid, and the totals carried out in the proper column.

3. The statement of construction quantities rendered by the railroads will be checked with the records of the company by the engineer of the Railroad Commission. It is highly essential that all records be kept in such a manner as to admit of a quick check. All final estimates, contracts, material bills, and other data affording information in regard to quantities involved, and prices paid, will be examined.

4. At the time of transmitting this report, the railroad company should also transmit to the Railroad Commission profiles covering every portion of the newly-constructed line, showing grade and alignment; and right-of-way and station plats showing all right-of-way and station grounds, and real estate owned by the railroad company, and upon which the company property should be clearly designated; and wherever the right-of-way, grounds or real estate of the railroad company extend beyond a line parallel to the center line of the main track, and fifty feet distant therefrom, there should be shown on the plat the particular use to which such additional property is to be put. There should also be furnished the Railroad Commission a complete set of plans covering all standards adopted by the railroad company.

**CONSTRUCTION.****1. Engineering.**

To this account should be charged the salaries and expenses of all engineers and assistants; cost of teams for transportation of engineers and men to and from work, or upon trips of inspection of the line of work, or incidental thereto; engineer's instruments, rods, chains, axes, hatchets, tapelines, keel or marking chalk, stakes, profile or drawing paper, tracing cloth or paper, cross section paper, transit and level books, cross section or topographical books, India ink and colors, drawing boards, stools, map cases, fuel, lights, camp equipage, and other analogous items. When employees enumerated above are engaged in work not chargeable to construction, their salary and expenses, as well as the cost of all supplies, etc., should be charged to the specific work upon which they are engaged.

**2. Right-of-Way and Station Grounds.**

Under this account should be shown a list of all land acquired for roadbed (of necessary width conformable to depth and slopes of excavation and embankments, including borrow-pits and waste-banks adjoining right-of-way), and station and terminal grounds and land acquired for ingress and egress thereto and therefrom; which list should show the dimensions, area, cost, and proposed use of each piece of land acquired, together with its location by section, township, range and county, or by lot, block, addition and city. Under this account should also be shown the sum total of all additional expenditures, such as salaries and expenses of counsel, right-of-way agents and engineers and assistants, when specially engaged for such matters; expenses of appraisals, or of juries, commissioners or arbitrators in condemnation cases; cost of stakes used to denote right-of-way limits; cost of the removal of buildings if upon the right-of-way or station or terminal grounds and not included in property purchased; commissions paid outside parties for the purchase of property for these purposes, cost of plats and abstracts, notarial fees, recording fees, etc., and payments for abutting damages.

**3. Real Estate.**

Under this account should be shown the dimensions, area, cost and proposed use of each piece of land acquired for use directly in connection with the operation of the road, but in excess of and in addition to that actually required for road bed or station or terminal grounds, together with its location by section, township, range and county, or by lot, block, addition and city; this account should also show the total of all expenses incurred in connection with such acquisition as enumerated in account No. 2.

**4. Grading.**

Under this account should be shown the number of cubic yards of earth, loose rock, solid rock, cemented gravel, hard pan, shell rock,

boulder gravel and other classified material moved, specifying the number of cubic yards of each class of excavated material wasted, and the number of cubic yards of each class of material borrowed; cubic yards of overhaul, specifying free haul limit and limit of haul; cubic yards of loose or hand-placed rip-rap, rip-rap excavation, and rip-rap overhaul; cubic yards of slope wall, and concrete or stone retaining walls; lineal feet of piling delivered, lineal feet of piling driven, lineal feet of logs, feet B. M. of timber and lumber, and weight of wrought and cast iron in timber cribs, retaining walls, or other structure chargeable to grading; acres of heavy and light clearing, stations or square rods of grubbing, number of dangerous trees cut, and other analogous units; total cost of extra work or force account, superintendence, right to borrow or waste, work train service, freight and transportation. The unit prices paid for all work chargeable to this account should be shown, and should prices vary, show the number of units corresponding to each price. Copies of all grading contracts and final estimates, showing location of work, should be attached to this account.

#### **5. Tunnels.**

Under this account should be shown the number of cubic yards or lineal feet of tunnel excavation and enlargement, feet B. M. of timber, pounds of wrought and cast iron, and cubic yards of concrete and brick masonry in lining; extra work or force account, superintendence; freight, transportation, and work train service. There should be attached to this account a statement showing the number, location, size and length of tunnels within the State of Washington, and copies of all tunnel contracts and final estimates.

#### **6. Bridges, Trestles and Culverts.**

Under this account should be shown the number, class and total length of each class of Howe truss bridges; price per lineal foot, or number of feet B. M. of timber, pounds of wrought and cast iron, lineal feet of piles of different length delivered and driven (where price is affected by length), cubic yards of stone or other filling for cribs, or used in backfilling (if latter is not covered by extra work), and tons of guard rails. The bridge number, class, type and length of each combination or steel bridge; cubic yards of wet and dry excavation, lineal feet of piles in foundation, feet B. M. of timber, and pounds of wrought and cast iron or steel in cofferdams and caissons; cubic yards of concrete or stone masonry, pounds of steel reinforcement, pounds of bridge steel, feet B. M. of timber in members and floor system, and cost of erection, and in case that false work was furnished by the railway company, the lineal feet of piles of different lengths delivered and driven, pounds of wrought and cast iron, and feet B. M. of timber in such false work should be shown; the total length of pile and frame trestles, with lineal feet of piles of different lengths delivered and driven, pounds of wrought and cast iron, and

number of feet B. M. of timber in each class; lineal feet of logs, number of feet B. M. of timber, treated and untreated, and pounds of wrought and cast iron in timber culverts and wooden boxes; total length of different sizes of vitrified, cement, corrugated steel, and cast iron pipe; cubic yards of wet and dry excavation, concrete, and stone masonry in culverts or end walls, tons of rails in rail top culverts, pounds of steel reinforcement; all extra work or force account, freight and transportation, and work train service. There should be attached to this account a list of bridges similar to Forms 2, 3 and 4, showing mile post location, length, character and type, and character of substructure of each bridge; a list of culverts, similar to Form 5, showing mile post location, size, length and character of each; and copies of all final estimates covering bridge work.

#### 7. Ties.

Under this account should be shown the number of untreated and treated ties of different size and class, and number of sets of switch ties, and other ties, and railway crossing timbers laid in main track or tracks, sidings, spurs, yard and terminal tracks, and other tracks, with the exception of inclines to fuel stations, tracks in ballast pits, shops, engine houses, store houses and on transfer tables and turntables. Under this account should also be included the cost of inspection, and that portion of the expense of transportation and handling not covered by Account No. 12, "Track-Laying and Surfacing." Copies of all tie contracts should be attached to this account.

#### 8. Rails.

Under this account should be shown the total weight in tons of the rails in main track or tracks, sidings, spurs, yard and terminal tracks, excluding rails laid on inclines of fuel stations, and turntables, and in ballast pits, shops, engine houses, store houses and transfer tables. Under this account should also be included the cost of inspection, and that portion of the expense of transportation and handling not covered by account No. 12, "Track-Laying and Surfacing." There should be attached to this account a track statement similar to Form 6, showing the location of the different weights of rail, type of joint, character and cubic yards of ballast, number of ties, tie plates, etc., per mile of main track.

#### 9. Frogs and Switches.

Under this account should be shown the number of frogs of different number, split and stub switches, and switch stands of different types; number and type of derails, crossing frogs, and other analogous items. Under this account should also be included the cost of inspection, and that portion of the expense of transportation and handling not covered by account No. 12, "Track-Laying and Surfacing." There should be attached to this account a list of sidings, spurs, yard tracks, etc., similar to Form 7, showing the length and weight of

rail in same, number of frog, type of switch and switch stand, and type of derail.

**10. Track Fastenings and Other Material.**

Under this account should be shown the number and total weight of different types and weights of rail joints, number of bolts per splice, size and total weight of bolts; size of spikes, number per tie, and total weight of spikes; number and type of tie plates, rail braces, and nut locks; tons of guard rails on curves and in tunnels; number and type of bumping posts. Under this account should also be included the cost of inspection, and that portion of the expense of transportation and handling not covered by account No. 12, "Track-Laying and Surfacing."

**11. Ballast.**

Under this account should be shown the total miles of ballast of different kinds, the number of cubic yards per mile, and total number of cubic yards of each kind. If the ballast was furnished under contract, then there should be shown also all additional expenditures not covered by contract; and if taken out by company force, the itemized cost, covering quarry and gravel rights, rails, ties and other track material laid to and in gravel pits and quarries, together with the cost of labor employed in getting out and preparing the ballast, hauling, loading, transporting, and unloading alongside of track. Copies of all contracts affecting this account should be attached.

**12. Track-Laying and Surfacing.**

Under this account should be shown the number of miles of main track and side track laid and surfaced, and the number of switches, crossing frogs, derails and bumping posts, and tie plates placed, and unit cost of such work. If work was performed under contract, all additional items of expense not covered by contract should be shown. Copies of all contracts affecting this account should be attached.

**13. Roadway Tools.**

Under this account should be shown the number, type and cost of hand cars, push cars, velocipedes, speeders, motor cars, etc., and cost of hand and other tools furnished section, bridge, carpenter, extra, and other gangs equipped to protect, maintain, and repair the property after it is opened for the handling of commercial traffic.

**14. Fencing Right-of-Way.**

Under this account should be shown the number and location of single miles of different kinds of fence, including wing fence, number and type of cattle-guards, and number and kind of gates; all freight, transportation and work train service should be shown, and in case that the work was done by company force, the total cost of labor engaged should be shown. This account should not include fences con-

structed around stock yards, fuel stations, station grounds, shops, and on other properties outside of right-of-way or permanent or portable fences for the protection of tracks from snow or sand. There should be attached to this account a statement of fencing, cattle guards, etc., similar to Form 9.

**15. Crossings and Signs.**

Under this account should be shown all material used in constructing farm, county road or street crossings at grade; material in overhead highway bridges, and underground crossings, and cubic yards of earth and other material excavated in connection with the latter; number and class of all track signs, safety gates, alarms, overhead bridge warnings, and number and floor area of watch shanties; and all freight and transportation chargeable to this account. The cost of bridges carrying tracks over streets should not be charged to this account, but to account No. 6, "Bridges, Trestles and Culverts." There should be attached to this account a statement similar to Form 8 and Form 10, showing crossings and signs by miles.

**16. Interlocking and Other Signal Apparatus.**

Under this account should be shown the location and total cost of each interlocking plant, and proportion of cost borne by each railroad; and the number and class of all semaphores and train order signals, and accessories; and all freight and transportation chargeable to this account.

**17. Telegraph and Telephone Lines.**

Under this account should be shown the total number of miles of line, and location and total number of miles of different sizes and kinds of wire, and spacing, kind and average height and number of poles, and all freight and transportation properly chargeable to this account. There should be attached to this account a statement of telegraph and telephone lines, similar to Form 11. In case the line is jointly owned, show the proportion owned by the railroad company.

**18. Station Buildings and Fixtures.**

Under this account should be shown the number and floor area of each class of station buildings, such as freight and passenger stations, baggage rooms, express buildings, waiting rooms, telegraph offices, transfer houses, boarding houses, buildings and rooms for train men, dwellings, eating houses, outhouses, section houses, bunk-houses, tool sheds, etc., area of cinder, wood, brick, or concrete platforms or sidewalks; length, height and character of fences, hedges, etc.; total cost of furniture, fixtures and accessories, and all freight and transportation chargeable to this account. There should be attached to this account a statement of station buildings at each station similar to Form 12, showing size, character, class and cost of each building, size and character of platforms, fences, etc., and item-

ized statement of furniture and fixtures at each station and cost of same.

**19. General Office Buildings and Fixtures.**

Under this account should be shown the location, character, size and cost of buildings devoted to general office purposes, cost of all fixtures thereto attached, and the cost of furniture for the equipment of such buildings.

**20. Shops, Round Houses and Turntables.**

Under this account should be shown the number, class, character and floor area of all shops, car sheds, store houses, and other buildings used in conjunction with same, together with the character and size of all platforms, scrap bins, etc.; number, class, and character of engine houses, with number of stalls; number, size and character of cinder pits, character and size of turntables, and character of curbing and paving, size of transfer tables, and total length of tracks laid in transfer tables and on turntables; and length of tracks leading from same into shops or engine houses, or laid in any of the buildings above described, together with units of track material; length, height, and character of fence, and cost of sewerage and water systems; units of grading involved in preparing and clearing up grounds, freight and transportation, and any additional units of cost chargeable to this account which may not be specified above. There should be attached to this account a statement of shops, round houses, and turntables at each station, similar to Forms 13 and 14, showing size, character, etc., as enumerated above.

**21. Shop Machinery and Tools.**

Under this account should be shown the location and cost of machinery and tools with which shops are equipped, including the cost of installation, freight and transportation. There should be attached to this account a descriptive list of the shop tools and machinery within the State of Washington.

**22. Water Stations.**

Under this account should be shown the number of tanks of different character and size; number of windmills, steam, gas, and electric pumps, and hydraulic rams, of different sizes and makes; length of wooden, cast iron, wrought iron, or galvanized iron pipes or penstocks of different sizes; number and size of standpipes and goose necks; number, description, and size of reservoirs, settling basins, dams, diversion weirs, cisterns, and driven wells; number, character and floor area of pump houses; and all freight and transportation properly chargeable to this account. This account should not include water works, wells, etc., exclusively for the supply of shops, stations, hotels, etc., which should be charged to appropriate accounts. There should be attached to this account a statement of



water stations at each station similar to Form 15, showing different units as specified above.

**23. Fuel Stations.**

Under this account should be shown the number of fuel stations, with character, number and size of pockets; description and cost of fuel oil plants; length and maximum height of inclines, with number and size of ties, and tons of rails laid on same; description and cost of all elevating and dumping machinery, and appliances for weighing coal; number, size, character and floor area of coal platforms and fuel sheds; and all freight and transportation chargeable to this account. There should be attached to this account a statement of fuel stations at each station similar to Form 16, showing different units as specified above.

**24. Grain Elevators.**

Under this account should be shown the location and character, floor area and cost of grain elevators, with cost of all machinery used in the operation of same, and all freight and transportation chargeable to this account. This account should not include small storage elevators at way stations, which should be considered as station buildings. There should be attached to this account a list, similar to Form 17, showing grain elevators at each station.

**25. Storage Warehouses.**

Under this account should be shown the location and number, character, and floor area, of all storage warehouses, with cost of machinery or fixtures therein, and all freight and transportation chargeable to this account. This account does not refer to the ordinary freight warehouses, where freight is received for shipment, etc., which should be shown as station buildings, but to warehouses in which merchandise is stored, and which the railroad company or others operate as storage warehouses. There should be attached to this account a list, similar to Form 17, showing storage warehouses at each station.

**26. Dock and Wharf Property.**

Under this account should be shown the location and number and size of docks and wharves, ferry or other landings, and inclines to transfer steamers; character and floor area of all buildings, structures, and machinery therein, and other appurtenances; character and cost of coal and ore handling machinery on docks; cost of dredging slips, filling cribs, pile protection, building cofferdams, pumping or bailing water, masonry walls or filling, etc., cost of freight and transportation and all other expenditures incident to construction, except the cost of tracks. The cost of ground on which docks or wharves are built and of riparian or waterfront rights in connection therewith should be charged to account No. 2, "Right-of-Way and

Station Grounds." There should be attached to this account a list of dock and wharf property, similar to Form 18.

**27. Electric Light Plants.**

Under this account should be shown the location and total cost of all arc or incandescent lighting plants (when not in connection with station buildings or shop plants, and so covered by account No. 18, "Station Buildings and Fixtures," or No. 20, "Shops, Enginehouses and Turntables"). When it is necessary to erect a building for an electric light plant, the character and dimensions of such building should be shown under this account, and the cost of such building should be shown separately.

**28. Electric Power Plants.**

Under this account should be shown the location and number of steam and water power plants where electric power is generated for the operation of trains and cars; the character, dimensions, floor area and cost of all buildings used in connection with such plant; description and size of dams and reservoirs; description and cost of all penstocks, water wheels, turbines, engines, boilers and machinery, pumps, condensers, generators, foundations, switch boards, lighting apparatus, and other appurtenances; and all freight and transportation chargeable to this account. Cost of plants for furnishing power at shops should be charged to account No. 20, "Shops, Engine-Houses and Turn-Tables."

**29. Electric Power Transmission.**

Under this account should be shown the location and itemized cost of all material for the transmission of electricity for power purposes, covering span, guard, feed, and overhead trolley wires, poles, cross arms, brackets, insulators and connections; third rails, including braces, supports and devices for insulating, covering or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cutouts, transformers, etc., not at power stations or sub-stations; and cost of labor, freight and transportation, and any other expenditures incurred in connection with the building of lines for the transportation of electric power.

**30. Gas-Producing Plants.**

Under this account should be shown the location and itemized cost of material, and the total cost of labor, freight and transportation chargeable to this account. When it is necessary to erect a building for a gas-producing plant, the character and floor area of such building should be shown, and the cost of same should be shown separately.

**31. Miscellaneous Structures.**

Under this account should be shown the number, class, character and floor area of all buildings, and the number and class of all

minor structures, not provided for in any of the preceding accounts. All structures not coming under the head of buildings, such as snow or rock sheds, stock yards and chutes, snow and sand fence, mail cranes and track scales, etc., should be designated by units which will readily admit of the calculation of the cost of reproduction. There should be attached to this account a statement of miscellaneous structures by stations, showing the different units as specified above.

**32. Transportation of Men and Material.**

Under this account should be shown the total amount charged for the fares of laborers, and freight charges on material outfits and supplies employed in construction work paid for by the railroad company and properly chargeable in expenditures for road, but which cannot be correctly charged under any other construction account. This account may include such items as fares of contractors, their walking bosses, paymasters, clerks, and storekeepers; of labor agents, of men hired by labor agencies and shipped out on the line who may be employed on any character of work; freight on powder, dynamite, and other explosives, hay, grain, groceries, and other supplies for contractors, stores to be sold to sub-contractors, station men, laborers and others, and other analogous items.

**33. Rent of Equipment.**

Under this account should be shown the equipment rented, the rate of rental, and the total rental paid for each class of equipment engaged in the construction of new lines.

**34. Repairs of Equipment.**

Under this account should be shown the total expenditure for repairs to equipment of all classes, engaged in the construction of new lines.

**35. Earnings and Operating Expenses During Construction.**

Under this head should be shown the cost of operating a piece of road while in charge of the construction department, and before it is opened for commercial operation. It should include the cost of running construction, material and other trains, when the cost of operating such trains cannot properly be charged to any specific account. To this account should be credited amounts collected for rents of buildings and other properties, and for the transportation of commercial freight and passengers on construction, material or other trains.

**35½. Injuries to Persons.**

Under this account should be shown the total expense incident to injuries to persons when caused directly in connection with the construction of a new road; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral ex-

penses, railway and carriage fares for conveying injured persons and attendants; proportion of pay of claim adjusters, and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head; also witness fees and amount of final judgements. This account should not include such expenses incident to injuries of persons as are properly includible in account No. 35, "Earnings and Operating Expenses During Construction."

**36. Stores and Supplies on Hand.**

Under this account should be shown the value of all stores of every description necessary to the operation of the railroad, on hand at the date of making report.

**EQUIPMENT.**

**37. Steam Locomotives.**

Under this account should be shown the number purchased, engine number, class, gauge, size of cylinders, number and diameter of drivers, total engine wheel base, total rigid wheel base, total wheel base of engine and tender, capacity of tank, weight on drivers, weight of engine, weight of tender light, and total weight of engine and tender in working order; purchase price of each, freight and messenger service, and cost of setting up after receipt from builders.

**38. Electric Locomotives.**

Under this account should be shown the number purchased, and size, weight, class, rating and name of builder; purchase price of each locomotive, and cost of transportation and setting up after receipt from builders.

**39. Passenger Train Cars.**

Under this account should be shown the number, character, and car numbers of each class and series of cars, length and width over sills, height over all, weight, and name of builder; kind of heating apparatus, car lights, air signal and coupler; number of wheels in each truck, and size of truck wheels; kind of air brake and vestibule, and number of compartments and size of each; purchase price of each car or series of cars, and cost of transportation of each.

**40. Freight Train Cars.**

Under this account should be shown the number, character and car numbers of each class and series of cars; name of builder, inside length, width and height, weight and capacity in pounds; character of under frame, air brake and coupler, purchase price or building cost of each car or series of cars and cost of transportation of each.

**41. Work Equipment.**

Under this account should be shown the number, class, character and car numbers of each class of work equipment, purchased or built

at the company's shops; in this class of equipment should be included snow plows, derricks, pile drivers, water and sprinkling cars, ballast spreaders and unloaders, gravel plows, steam shovels, clam shells, weed burners, rail unloaders, bunk, tool, boarding, camp, dump, sweeper, supply and sanding cars and all other work equipment. The purchase price or building cost, and transportation of each should be shown.

#### 42. Floating Equipment.

Under this account should be shown all floating or marine equipment necessary to the construction and operation of the road, and purchase price or building cost, and cost of transportation. In case that such equipment is the property of an interstate road and is maintained on a body of water marking the boundary of two states, which is crossed by such road, one-half of the value of such equipment should be allowed to each state.

### GENERAL EXPENDITURES.

#### 43. Law Expenses.

To this account should be charged expenditures of the following nature, incurred during the progress of the construction of a road, namely, the pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; law books, printing briefs, legal forms, testimony, reports, etc., fees and retainers for services of attorneys not regular employees of the company; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees; and expenses connected with taking depositions; also all legal and court expenses. When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged and not to this account. (Expenses in connection with condemnation of right-of-way or station and other grounds should be charged to account No. 2, "Right-of-Way and Station Grounds," or account No. 3, "Real Estate").

#### 44. Stationery and Printing.

To this account should be charged the cost of stationery, stationery supplies, postage, and printing blank books and forms used by all classes of employees in the prosecution of construction work not otherwise provided for.

#### 45. Insurance.

To this account should be charged insurance premiums paid on property of the line under construction and before the road is opened for operation. Where insured property is damaged or destroyed the account to which such property was charged should be credited with the amount of insurance recovered in respect thereof.

**46. Taxes.**

To this account should be charged state, county, township, city, school, road, and all other taxes and assessments levied and paid on property belonging to the company, while under construction and before the road is opened for commercial operation, except special taxes assessed for street and other improvements, such as grading, sewerage, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property affected was charged.

**47. Interest and Commissions.**

To this account should be charged cash commissions and the actual cash value of other commissions on securities sold; interest, cash commissions, and the actual cash value of other commissions on loans effected and on notes issued for money borrowed for construction purposes or for purchase of equipment; interest on overdue payments to contractors or other creditors; and interest, cash commissions, and the actual cash value of other commissions and exchange on other commercial paper issued for similar purposes. Interest on bonds and other securities, including equipment bonds or car trust notes, paid or accrued during construction and before the line is opened for operation, is chargeable to this account. To this account should be credited all interest received on moneys acquired for purposes of purchase or construction of road or equipment.

**48. Other Expenditures.**

To this account should be charged organization expenses, including the payment of all necessary fees; the cost of printing certificates of stock and bonds, with payments to trustees and expenses incurred in the disposal of securities; salaries and expenses of executive and general officers of a road under construction; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the furniture and office expenses; also all items of a special and incidental nature which cannot properly be charged to any other account in this classification.



# FORM "B"

---

## GENERAL INSTRUCTIONS.

1. The following instructions apply exclusively to unit quantities and expenditures involved under additions and betterments for lines in the State of Washington. "Additions and Betterments" include additional structures, facilities or equipment not taking the place of anything previously existing, and the enlargement, or improvement of existing structures, facilities or equipment.

2. At the beginning of each fiscal year it shall be the duty of the railroad company to render the Railroad Commission an itemized statement of the units of construction or equipment occasioned by additions and betterments during the preceding year, such units to be shown under the proper accounts as hereinafter set forth.

3. It should be assumed that the Railroad Commission is in possession of a statement of the units necessary to the reconstruction of the railroads within the state at the close of each fiscal year. Such a statement will be modified by the construction units involved in additions and betterments for each ensuing fiscal year, and it will be possible, by applying prevailing prices to the various units, to ascertain the cost of reproduction of the railroads within the state at any future time. To this end the different units desired have been specified under the general accounts to which they relate, but in the absence of instructions covering some particular unit, you will be guided by the above information as to the future use of the data requested, and include such units under the proper account.

4. The statement of unit quantities involved in "Additions and Betterments" should be compiled in the same form as the statement rendered by newly-constructed roads. Unit prices should be shown, based upon existing contract prices, or actual cost of work; all freight and transportation (exclusive of such charges on material released), work-train service, etc., should be segregated. Copies of all contracts and final estimates affecting "Additions and Betterments" should be attached to the report. A statement of material released should be included in the compilation, and should be shown under the proper accounts.

5. The statement of unit quantities rendered by the railroad will be checked with the records of the company by the engineer of the Railroad Commission. It is highly essential that all records be kept in such manner as to admit of a quick check. All final estimates, work orders, contracts, material bills, and other data affording information in



regard to the quantities involved, and prices paid, will be examined.

6. As the purpose of the report requested in connection with these instructions is to obtain data for the revision of the unit quantities necessary to reproduce the road, all additions and betterments affecting such units should be considered, regardless of the minimum cost of \$200 as specified by the Interstate Commerce Commission. For example, the excess cost of a cast iron pipe replacing a wooden box might be less than \$200, yet the substitution of such pipe would increase the total number of cast iron pipe culverts and thus increase the cost of reproduction.

7. All bridge, culvert and other lists, track and other statements should be revised each year, and the revised copies attached to the accounts to which they relate.

8. At the time of transmitting this report, the railroad company should also transmit to the Railroad Commission profiles upon which are indicated all changes in grade or alignment occasioned by improvements and betterments during the fiscal year; and right-of-way and station plats showing all right-of-way, station grounds and real estate acquired during the fiscal year incident to additions and betterments; and wherever the right-of-way, station grounds, or real estate of the railroad company extends beyond a line parallel to the center line of the main track, and fifty feet distant therefrom, there should be shown on the plat the particular use to which such additional property is to be put. The railroad company should also furnish the Railroad Commission with plans of all standards that may have been adopted during the fiscal year.

9. It shall be the duty of the railroad companies to transmit to the Railroad Commission a copy of each work order, or authority for expenditure which may have been approved during the fiscal year, with a copy of any improvement sketch which may have been attached to the original. Such work order or authority for expenditure should indicate open or closed accounts and should show the estimated cost, and the total cost of the improvements at the end of the fiscal year, and that portion of the cost charged to additions and betterments, and operating expenses. When an account which has been carried beyond end of the fiscal year shall be closed, it shall be the duty of the railroad company to inform the Railroad Commission of such a fact, and to designate the total cost, and that portion of the total cost charged to additions, betterments and operating expenses.

10. The word "new" as used in these instructions relates to anything not in the possession of the railroad company at the beginning of the fiscal year.

11. Should any portion of an existing line be abandoned, a separate statement should be made, showing under the proper accounts the several units remaining in such abandoned line.

**CONSTRUCTION (A AND B).****1. Engineering.**

No charge should be made against work classed as additions and betterments for service of officer in charge of engineering department, chief engineer, or expenses of engineering department at the company's headquarters. The salaries, expenses, and cost of supplies used by employees of the engineering department when engaged in this class of work shall be apportioned to additions and betterments and operating expenses on the basis that the cost of work, exclusive of engineering expenses, is apportioned to the same accounts, and this account should show the total amount apportioned to additions and betterments.

**2. Right-of-Way and Station Grounds.**

Under this account should be shown a statement of all additional land (of necessary width conformable to depth and slopes of excavation and embankments, including borrow pits and waste banks adjoining right-of-way) acquired for road bed of additional main tracks, for new road bed account changes of line, for new passing tracks, sidings and spur tracks, and extensions to existing passing tracks, sidings and spur tracks, for new stations, terminals and shop grounds, or the enlargement of existing stations, terminals and shop grounds, including additional land acquired for ingress to or egress from such grounds, which statement should show the dimensions, area, cost, and proposed use of each piece of land acquired, together with its location by section, township, range and county, or by lot, block, addition and city. Under this account should also be shown the sum total of all additional expenditures, such as salary, expenses of counsel, right-of-way agents, and all engineers and assistants when specially engaged for such matters; stakes used to denote right-of-way limits; the expenses of appraisal, or of juries, commissioners or arbitrators in condemnation cases; cost of removal of buildings when upon additional right-of-way or station or terminal grounds purchased, amounts paid outside parties for purchase of additional right-of-way and grounds for the purposes above described; cost of plats, abstracts, notarial fees, recording deeds, etc., and payment for damages to abutting property. Under this account should also be shown the location and description of all right-of-way and station grounds sold or otherwise disposed of.

**3. Real Estate.**

Under this account should be shown the dimensions, area, cost, and proposed use of all additional real estate acquired for use directly in connection with the operation of the road, and in excess of and in addition to that actually acquired for road bed or station or terminal grounds, together with its location by section, township, range and county, or by lot, block, addition and city. This account should also show the total of all additional expense incurred in connection with

the acquisition of such property; and description of all real estate sold or otherwise disposed of. This account applies only to real estate, the title of which is taken under the name of the railroad company.

#### **4. Grading.**

This account should be segregated into the following sub-accounts, and the units chargeable to each sub-account should be shown:

- A. Widening cuts and fills.
- B. Protection of banks.
- C. Grade revisions and changes of line.
- D. Additional main tracks.
- E. Sidings and spur tracks.
- F. Terminal yards.
- G. Track revision; elimination of grade crossings, etc.
- H. Reconstruction of road purchased.

A. Under this sub-account should be shown yardage and classification of material taken from cuts, disposition of such material, and average haul of same; yardage and classification of embankment borrowed, source and disposition of material and average haul. There should also be shown in detail all other units of cost incident to such work as specified in account No. 4 of Form A. This account should cover all material used in filling bridges.

From B to H inclusive.—Under each of these sub-accounts should be shown all units of cost incident to the particular class of work, as specified in account No. 4 of Form A.

#### **5. Tunnels.**

Under this account should be shown all units incident to the construction and enlargement of tunnels, or lining of tunnels previously unlined, or permanent lining replacing temporary lining, as specified in account No. 5 of Form A.

#### **6. Bridges, Trestles and Culverts.**

This account should cover all bridges, trestles and culverts placed where none previously existed, and all permanent bridges, trestles and culverts replacing those of a temporary nature or lighter design. All units specified under account No. 6 of Form A should be shown in this connection, as well as the bridge number, length and character of bridges, trestles and culverts replaced.

#### **7. Ties.**

Under this account should be shown the number of treated and untreated ties laid in new main, side or yard tracks, and the number of treated ties used in replacing untreated ties in existing track during the fiscal year, with the exception of ties laid on inclines to fuel stations or in tracks in ballast pits, shops, engine houses, storehouses and on transfer tables and turntables.

**8. Rails.**

Under this account should be shown the total weight in tons of rails laid in new main, side or yard tracks, and the weight in tons of rails laid in existing track, and all rails released during the fiscal year, with the exception of rails laid on transfer tables, turntables and inclines to fuel stations, and in tracks in ballast pits, shops, engine houses and store-houses.

**9. Frogs and Switches.**

Under this account should be shown the location and number of frogs of different number, split and stub switches, switch stands of different type, number and type of derails, crossing frogs, and similar devices placed in new tracks, and in existing tracks, and all material released.

**10. Track Fastenings and Other Material.**

Under this account should be shown the number and total weight of different types and weights of rail joints, number of bolts per splice, size and total weight of bolts; size of spikes, number per tie and total weight of spikes; number and type of the tie plates, rail braces and nut locks; and number and type of bumping posts, placed in new tracks; tons of guard rails on curves and in tunnels where none previously existed.

**11. Ballast.**

Under this account should be shown the location and total miles of ballast of different kinds, the number of cubic yards per mile, and the total number of cubic yards of ballast, placed where none previously existed.

**12. Track-Laying and Surfacing.**

Under this account should be shown the location and number of miles of new tracks laid and surfaced.

**13. Roadway Tools.**

All expenditures in connection with this account should be charged to operating expenses; hence no unit quantities should be shown.

**14. Fencing Right-of-Way.**

Under this account should be shown the location, total length and character of right-of-way and wing fences, and number and type of cattle guards, constructed along the right-of-way or limits of roadbed not previously fenced. This account should not include fences constructed around stockyards, fuel stations, station grounds, shops, and on other properties outside of right-of-way, or permanent or portable fences for the protection of tracks from snow and sand. All items chargeable to this account which may be released on account of track elevation or depression, or on account of change of grade or location of line should be specified.

**15. Crossings and Signs.**

This account applies to crossings and signs constructed and placed where none previously existed. Under this account should be shown all material used in constructing farm, county, road or street crossings at grade; material in overhead highway bridges, and underground crossings, and cubic yards of earth and other material excavated in connection with the latter; number and class of all track signs, safety gates, alarms, overhead bridge warnings, etc., and number and floor area of watch shanties. The cost of bridges carrying tracks over streets should not be charged to this account but to account No. 6, "Bridges, Trestles and Culverts." All items chargeable to this account which may be released on account of track elevation or depression, or on account of change of grade or location of line should be specified.

**16. Interlocking and Signal Apparatus.**

Under this account should be shown the location and cost of all additional interlocking apparatus and the number and type of additional block and other signals. The location and cost of all interlocking apparatus, and number and type of all block and other signals released on account of track elevation or depression, or on account of change of grade or location of line, should be shown.

**17. Telegraph and Telephone Lines.**

Under this account should be shown the location and number of miles of telegraph and telephone lines constructed where none previously existed, specifying the total miles of different sizes and kinds of wire; and spacing, kind and average height and number of poles; the location, total length, size and kind of additional wire strung in existing lines, and the total length, size and kind of wires substituted for other wires of different kinds, and the total length, size and kind of wire replaced. The location and description of all telephone and telegraph lines released on account of changes of line should be shown.

**18. Station Buildings and Fixtures.**

Under this account should be shown the location, number and floor area of all new station buildings, such as freight and passenger stations, baggage rooms, express buildings, waiting rooms, telegraph offices, transfer houses, boarding houses, buildings and rooms for train men, dwellings, eating houses, outhouses, section houses, bunk houses, tool houses, sheds, etc., and additions and extensions to existing buildings of the above mentioned classes; location, area and character of new platforms, and additions to existing platforms; location, height and character of new fence, or hedges, or additions to existing fences and hedges; location and description and cost of new furniture and fixtures.

**19. General Office Buildings and Fixtures.**

Under this account should be shown the location, character, size, and cost of all new buildings devoted to general office purposes, and of all extensions and additions to existing buildings; the character and cost of all furniture and fixtures necessary to equip such new buildings or extensions; description and cost of all new furniture or fixtures placed in existing buildings, which does not replace existing furniture and fixtures. In case that a new building is constructed where buildings used for this purpose previously existed, the disposition of the old building should be shown.

**20. Shops, Round-Houses and Turntables.**

Under this account should be shown the location, number, class, character and floor area of all new shops, car sheds, storehouses and other analogous buildings, and of extensions or additions to existing buildings; location, character and size of all new platforms, scrap bins, etc., and of additions to existing structures of this nature; the location, number, class and character of new engine houses, and of additions to existing engine houses, with number of stalls; location, number, size and character of new cinder pits, and extensions to existing cinder pits; location, size and character, and character of pit lining of new turntables, and new devices installed in connection with existing turntables; location and size of new transfer tables and extensions to existing transfer tables; length of new tracks laid in transfer tables and on turntables; length of track leading from same into the shops, engine houses, or laid in any of the buildings above described, together with units of track material; length, height and character of new fence, and cost of new sewerage and water systems, and other improvements installed in existing buildings where similar items did not previously exist; grading units involved in preparing and clearing up ground in connection with construction of new buildings, and with additions and extensions to existing buildings. The disposition of all buildings, structures, etc., replaced by new buildings, structures, etc., enumerated above should be shown.

**21. Shop Machinery and Tools.**

Under this account should be shown the cost of additional tools and machinery placed in each of the several shops or engine houses, including the excess cost of machinery and tools of an improved type or character replacing those of an inferior or obsolete type and character, and the cost of transportation, foundations and installation. This account should include the necessary small hand tools to first equip a new and additional shop, but should not include additional small hand tools furnished a shop or engine house already in operation.

**22. Water Stations.**

Under this account should be shown the number and location of water stations removed, rebuilt, and installed during the fiscal year; number of tanks of different character and size, number of wind-mills, steam, gas and electric pumps, and hydraulic rams of different sizes and makes; length of wooden, cast iron, wrought iron, or galvanized iron pipes or penstocks of different sizes; number and size of standpipes and goose necks; number, description and size of reservoirs, settling basins, dams, diversion weirs, cisterns, and driven wells; number, character, and floor area of pump houses; and other units involved in such work. This account should not include water works, wells, etc., exclusively for the supply of shops, stations, hotels, etc., which should be charged to appropriate accounts.

**23. Fuel Stations.**

Under this account should be shown the location of fuel stations removed, rebuilt and constructed during the preceding year, the character of structure and number and size of pockets; description and cost of fuel oil plants; maximum height of inclines, with number and size of ties, and tons of rails laid on same; description and cost of all elevating and dumping machinery and appliances for weighing coal; number, size, character and floor area of coal platforms and fuel sheds.

**24. Grain Elevators.**

Under this account should be shown the location, character, size and cost of all new grain elevators, and of additions or extensions to existing elevators, with cost of all machinery used in the operation of same; and the location and description of all grain elevators removed or destroyed. This account should not include small storage elevators at way stations, which should be considered as station buildings.

**25. Storage Warehouses.**

Under this account should be shown the location, character, number and floor area of all new storage warehouses, and of additions to existing storage warehouses, with cost of new or additional machinery or fixtures therein; and location and description of all storage warehouses removed or destroyed. This account does not refer to the ordinary freight warehouses, where freight is received for shipment, etc., and which should be shown as station buildings, but to warehouses in which merchandise is stored, and which the railroad company or others operate as storage warehouses.

**26. Dock and Wharf Property.**

Under this account should be shown the location, number and size of new docks and wharves, ferry or other landings, and inclines to transfer steamers, or additions to same; character and size of all

new buildings, structures, machinery and other appurtenances thereon, character and cost of new coal or ore handling machinery on docks, etc. This account shall also show all structures and machinery removed or destroyed during the fiscal year.

**27. Electric Light Plants.**

Under this account should be shown the location and cost of all new arc and incandescent lighting plants (when not in connection with station building or shop plants, and so covered by account No. 18, "Station Buildings and Fixtures," or No. 20, "Shops, Engine Houses and Turntables"); the nature and cost of improvements and betterments of existing electric light plants of the character above described, whether by installation of additional machinery, enlargement of plant, substitution of more powerful and modern machinery, or otherwise; and all additional expenditures in this connection. The size and character of new buildings or existing buildings reconstructed for electric light plants, or buildings originally constructed for other purposes, but later used for electric lighting plants, and the new, reconstruction, or original cost of such buildings should be shown, as well as the location and total cost of electric lighting plants removed or destroyed.

**28. Electric Power Plants.**

Under this account should be shown the number and location of new steam or water power plants where electric power is generated for the operation of trains and cars; the character, size, cubical contents and cost of all buildings used in connection with such new plant; description and size of dams and reservoirs; description and cost of all penstocks, water wheels, turbines, engines, boilers and machinery, pumps, condensers, generators, foundations, switch boards, lighting apparatus, and other appurtenances and all freight and transportation chargeable to this account. Under this account should also be shown the nature and cost of the improvements and betterments of existing plants of the character above described, whether by installation of additional machinery, enlargement of plant, substitution of more modern and powerful machinery, or otherwise. The size and character of new buildings, or existing buildings reconstructed, or buildings originally constructed for other purposes, but later used for electric power plants, and the new, reconstruction, or original cost of such buildings should be shown under this account, as well as the location and total cost of electric power plants removed or destroyed.

**29. Electric Power Transmission.**

Under this account should be shown the location and itemized cost of all labor and material expended in construction of additional systems for the transmission of electricity for power purposes, including span, guard, feed, and overhead trolley wires, poles, cross-arms,



brackets, insulators and connections; third rails, including braces, supports, and devices for insulating, covering or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cut-outs, transformers, etc., not at power stations or sub-stations; cost of labor, freight and transportation, and any other expenditure incurred in the building of such new lines. Under this account should also be shown the nature and cost of improvements and betterments to existing lines for the transmission of electric power, and the location and cost of electric power transmission removed or destroyed.

### **30. Gas-Producing Plants.**

Under this account should be shown the location and itemized cost of all labor and material expended in construction of gas-producing or compressing plants; the nature and cost of improvements and betterments of existing plants of the character above described, whether by the installation of additional machinery or apparatus, enlargement of plant, substitution of more powerful and modern machinery or apparatus, or otherwise. The size and character of new buildings, or existing buildings reconstructed, or buildings originally constructed for other purposes, but later used for gas-producing or compressing plants, and the new, reconstruction, or original cost of such building should be shown under this account, as well as at the location and cost of gas-producing plants removed or destroyed.

### **31. Miscellaneous Structures.**

Under this account should be shown the location, number, class, character and floor area of all new buildings, or additions to existing buildings, and the number and class of all new minor structures, not provided for in any of the preceding accounts. All structures not coming under the head of buildings, such as snow or rock sheds, stockyards and chutes, snow and sand fence, mail cranes and track scales, should be designated by units which will readily admit of the calculation of the cost of reproduction. Under this account should also be shown the location, class, character, and floor area of all buildings, and the number and class of all minor structures, removed or destroyed.

### **32. Transportation of Men and Materials.**

Under this account should be shown the total amount charged for the fares of laborers, and freight charges on material, outfits and supplies employed in construction work paid for by the railroad company and properly chargeable in expenditures for additions and betterments, but which cannot be correctly charged under any other account. This account may include such items as the fares of contractors, their walking bosses, paymasters, clerks, and store keepers; of labor agents, of men hired by labor agencies and shipped out on the line who may be employed on any character of work; freight on powder, dynamite and

other explosives, hay, grain, groceries, and other supplies for contractors, stores to be sold to sub-contractors, station men, laborers and others; and other analogous items.

**33. Rent of Equipment.**

Under this account should be shown the equipment rented, the rate of rental, and the total rent paid for each class of equipment, engaged in work classed as additions and betterments.

**34. Repairs of Equipment.**

Under this account should be shown the total expenditure for repairs to equipment of all classes engaged in work properly classed as additions and betterments.

**35. Earnings and Operating Expenses During Construction.**

This should not be considered under the head of additions and betterments.

**35½. Injuries to Persons.**

Under this account should be shown the total expense incident to injuries to persons when caused directly in connection with the work classed as additions and betterments; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; proportion of pay of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head; also witness fees and amount of final judgments. This account should not include such expenses incident to injuries of persons as are properly includible in account No. 35, "Earnings and Operating Expenses During Construction."

**EQUIPMENT (A AND B).**

**36. Steam Locomotives.**

Under this account should be shown the number of locomotives purchased or built at the company's shops, the engine number, class, gauge, size of cylinders, number and diameter of drivers, total engine and wheel base, total rigid wheel base, total wheel base of engine and tender, capacity of tank, weight on drivers, weight of engine, weight of tender light, and total weight of engine and tender in working order; purchase price or building cost of each locomotive, freight and messenger service, and cost of setting up after receipt from builders. Under this account should be also shown the nature and cost of improvements to steam locomotives, such as applying electric headlights, power brakes, etc., apparatus replaced by other apparatus of improved design, and locomotives sold, scrapped, or destroyed.

**37. Electric Locomotives.**

Under this account should be shown the number of electric locomotives purchased or built at the company's shops, the size, weight, class, rating and name of builder, purchase price or building cost, and cost of transportation and setting up after receipt from builders. Under this account should also be shown the nature and cost of improvements to electric locomotives, such as applying power brakes, etc., apparatus replaced by other apparatus of improved design, and locomotives sold, scrapped or destroyed.

**38. Passenger Train Cars.**

Under this account should be shown the new passenger cars purchased or built at the company's shops; number, character, and car numbers of each class of car; length and width over sills, height over all; weight and name of builder, kind of heating apparatus, car lights, air signal or coupler, number of wheels in each truck and size of truck wheels, kind of air brake and vestibule, number of compartments and size of each, purchase price or building cost of each car or series of cars, and cost of transportation. Under this account should also be shown the nature and cost of substantial improvements made to passenger train cars of all classes, such as the application of vestibules, motors for self-propulsion, axle-lighting apparatus, etc., all apparatus replaced by other apparatus of improved design, and passenger train cars sold, scrapped or destroyed.

**39. Freight Train Cars.**

Under this account should be shown the number, character, and car numbers of each class of new freight cars purchased or built at the company's shops, name of builder, inside length, width and height, and weight and capacity in pounds, character of under frame, air brake and coupler, purchase price or building cost of each car or series of cars and cost of transportation of each. Under this account should also be shown the nature and cost of substantial improvements made to freight cars of all classes, such as the application of motors for self-propulsion, etc., all devices replaced by other devices of improved design; and freight train cars sold, scrapped or destroyed.

**40. Work Equipment.**

Under this account should be shown the number, class, character and car numbers of each class of new work equipment purchased or built at the company's shops. In this class of equipment should be included snow plows, derricks, pile drivers, water and sprinkling cars, ballast spreaders and unloaders, gravel plows, steam shovels, clam shells, weed burners, rail unloaders, bunk, boarding, camp, dump, sweeper, supply, sanding and tool cars and all other work equipment; the purchase price or building cost and cost of transportation. Under

this account should also be shown the nature and cost of substantial improvements made to work equipment of all classes, such as the application of motors for self-propulsion, changing a hand derrick into a steam derrick, etc., all devices replaced by other devices of improved design; and work equipment sold, scrapped or destroyed.

**41. Floating Equipment.**

Under this account should be shown all new floating or marine equipment necessary to the operation of the road; its purchase or building cost and cost of transportation; nature and cost of substantial improvements made to marine or floating equipment of all classes, such as putting fire pumps on tugs, substitution of more powerful or modern machinery, etc., all devices replaced by other devices of improved design; and floating equipment sold, scrapped or destroyed. In case that such equipment is the property of an interstate railroad, and is maintained on a body of water marking the boundary of two states, which is crossed by such road, one-half of the value of such equipment should be allowed to each state.

**GENERAL EXPENDITURES (A AND B).**

**42. Interest and Commissions.**

To this account should be charged bona fide commissions on securities sold, interest and commissions on loans effected, and on notes issued for money borrowed for the purpose of paying for work or equipment charged to additions and betterments; interest on overdue payments to contractors or other creditors on account of such work; and bank discount (prepaid interest), interest, commissions, and exchange on other commercial paper uttered for similar purposes. Interest on bonds, notes, or other securities sold to provide funds to pay for additions, betterments, and additional equipment, that accrues before completion of the work or receipt of the equipment, is chargeable to this account. Interest receivable accrued on moneys or credits provided for this purpose should be credited to this account. Interest that accrues after the completion of the work or receipt of the equipment by the carrier is not chargeable to this account.

90 VIKI  
ANNOUNCED

